

RECEIVED
LEGISLATIVE AUDITOR
1999 DEC 28 AM 10:59

OFFICE
FILE COPY
DO NOT SEND OUT
(Xerox necessary
copies from this
copy and PLACE
BACK in FILE)

**FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana**

**Financial Statements
As of and for the Year Ended
June 30, 1999**

Under provisions of state law, this report is a public document. A copy of the report is furnished to the parish, or city or town, entity and various other state public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1-19-00

**VERNON R
COON**

CERTIFIED PUBLIC ACCOUNTANT

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Financial Statements
As of and for the Year Ended
June 30, 1999
With Supplemental Information Schedule

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		3
Financial Statements:		
Statement of Financial Position	A	6
Statement of Activities	B	7
Statement of Functional Expenses:		
Program Services - Community and Family Support and Training	C	8
Support Services - General and Administrative	D	9
Statement of Cash Flows	E	10
Notes to the Financial Statements		11
Independent Auditor's Reports Required by Government Auditing Standards and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and the Single Audit Act Amendments of 1996:		
Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting		16
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance		18
Schedule of Findings and Questioned Costs	1	20

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Contents, June 30, 1999

C O N T E N T S (CONTD.)

Supplemental Information Schedules: (Contd.)

Schedule of Expenditures of Federal Awards	2	22
Summary Schedule of Prior Audit Findings	3	23



RECEIVED
LEGISLATIVE AUDITOR
1999 DEC 28 AM 11:00

Independent Auditor's Report

**FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.,
Monroe, Louisiana**

I have audited the accompanying statement of financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 1999, and the related statements of activities, functional expenses, and cash flows for the year then ended, as listed in the table of contents. These financial statements are the responsibility of Families Helping Families of Northeast Louisiana, Inc.,'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *Single Audit Act Amendments of 1996*. Those standards and OMB A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Families Helping Families of Northeast Louisiana, Inc., as of June 30, 1999, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

My audit was performed for the purpose of forming an opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc., taken as a whole. The supplemental information listed in the table of contents, including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information has been

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Independent Auditor's Report,
June 30, 1999

subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

In accordance with *Government Auditing Standards*, I have also issued reports dated December 16, 1999, on my consideration of the Families Helping Families of Northeast Louisiana, Inc., 's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.

A handwritten signature in black ink, appearing to be 'James R. ...', written in a cursive style.

West Monroe, Louisiana
December 16, 1999

FINANCIAL STATEMENTS

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF FINANCIAL POSITION
June 30, 1999

ASSETS

Current assets:

Cash	\$5,858
Due from grantor	<u>91,863</u>

TOTAL ASSETS	<u>\$97,721</u>
--------------	-----------------

LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$26,482
Payroll taxes payable	2,487
Due to grantor	<u>1,440</u>
Total liabilities	30,409

Unrestricted net assets	<u>67,312</u>
-------------------------	---------------

TOTAL LIABILITIES AND NET ASSETS	<u>\$97,721</u>
----------------------------------	-----------------

The accompanying notes are an integral part of the this statement.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 1999

Support and Revenue:	
Support:	
Contributions	\$715
Interest income	56
Other income	<u>1,485</u>
Total support	<u>2,256</u>
Revenue:	
Federal grants	71,638
State grants	72,752
Other grants	<u>7,243</u>
Total revenue	<u>151,633</u>
Total support and revenue	<u>153,889</u>
Expenses	
Program services - community and family support and training	109,970
Support services - general and administrative	<u>20,342</u>
Total expenses	<u>130,312</u>
INCREASE IN NET ASSETS	23,577
NET ASSETS AT BEGINNING OF YEAR, Restated	<u>43,735</u>
NET ASSETS AT END OF YEAR	<u><u>\$67,312</u></u>

The accompanying notes are an integral part of the this statement.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
PROGRAM SERVICES - COMMUNITY AND FAMILY SUPPORT AND TRAINING
For the Year Ended June 30, 1999

	Salaries	Payroll Taxes	Supplies and Equipment	Building Rent, Utilities, and Maintenance	Postage	Telephone	Travel	Accounting and Audit	Miscellaneous	Total
Client Contacts	\$19,263	\$1,435	\$4,818	\$1,177	\$494	\$731	\$1,052	\$970	\$213	\$30,153
Newsletter	942	126	416	107	45	67	19	88	21	1,831
Lending Library	1,681	106	345	89	37	55	16	73	16	2,418
Research/Material Dissemination	3,058	314	971	243	102	151	44	200	45	5,128
Presentations	904	59	178	46	19	29	8	38	8	1,289
Workshops	1,103	61	233	42	17	26	8	34	7	1,531
Conferences	2,885	221	819	171	72	106	4,419	141	365	9,199
Support Groups	431	31	96	25	10	15	4	20	4	636
Parent Matching	237	13	38	10	4	6	2	8	2	320
Case Conference/ Consultation	1,914	137	448	116	49	72	21	95	21	2,873
TaskForce/Committee Meetings	5,158	298	1,011	208	87	129	216	171	12,961	20,239
Staff Development and Training	5,087	476	1,639	422	177	262	76	348	301	8,788
Agency Collaboration/ Coordination	13,395	1,531	6,080	1,414	589	879	256	1,166	255	25,565
Total expenses	\$56,058	\$4,808	\$17,092	\$4,070	\$1,702	\$2,528	\$6,141	\$3,352	\$14,219	\$109,970

The accompanying notes are an integral part of the this statement.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF FUNCTIONAL EXPENSES
SUPPORT SERVICES - GENERAL AND ADMINISTRATIVE
For the Year Ended June 30, 1999

Salaries	\$13,531
Payroll taxes	898
Supplies and equipment	3,232
Building rent, utilities, and maintenance	767
Postage	374
Telephone	477
Travel	139
Accounting and audit	632
Miscellaneous	292
Total expenses	<u>\$20,342</u>

The accompanying notes are an integral part of the this statement.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

STATEMENT OF CASH FLOWS
For the Year Ended June 30, 1999

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$23,577
Adjustments to reconcile increase in net assets to net cash provided (used) by operating activities:	
(Increase) in operating assets:	
Due from grantor	(46,211)
Other assets	88
Increase (decrease) in operating liabilities:	
Accounts payable	10,972
Taxes payable	<u>2,487</u>
Net cash provided (used) by operating activities	<u>(9,087)</u>
CASH AT BEGINNING OF YEAR	<u>14,945</u>
CASH AT END OF YEAR	<u><u>\$5,858</u></u>

The accompanying notes are an integral part of the this statement.

**FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana**

**NOTES TO THE FINANCIAL STATEMENTS
As of and for the Year Ended June 30, 1999**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Families Helping Families of Northeast Louisiana, Inc., is a nonprofit organization whose purpose is to serve individuals with disabilities and their families in Region VIII of Northeast Louisiana by providing information and referrals on available services, parent-to-parent support and education and training. The organization is governed by a twelve member board.

A. BASIS OF ACCOUNTING

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

B. CONTRIBUTIONS

All contributions are considered available for unrestricted use unless specifically restricted by the donor. Families Helping Families of Northeast Louisiana, Inc., has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

C. SUPPORT AND REVENUE

Families Helping Families of Northeast Louisiana, Inc., receives approximately 98% of its support and revenue under federal, state and local grant agreements. In order to receive funding, the organization must comply with the contract provisions.

D. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Notes to the Financial Statements

E. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the activities benefitted.

F. FURNITURE AND EQUIPMENT

Furniture and equipment of the organization is not capitalized because title to the assets, which are purchased with resources from state and federal grants, reverts to the grantor. The full cost of the asset is charged as an expense in the year of purchase. The organization does maintain a listing of property and equipment purchased with grant funds.

G. INCOME TAX STATUS

Families Helping Families of Northeast Louisiana, Inc., is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements.

II. UNCOLLECTIBLE ALLOWANCE

The statements contain no provision for uncollectible accounts. All amounts due from grantor are considered fully collectible.

2. CASH

At June 30, 1999, Families Helping Families of Northeast Louisiana, Inc., has cash (book balances) totaling \$5,858, as follows:

Checking account	\$5,773
Savings account	<u>85</u>
Total	<u>\$5,858</u>

Cash (bank balances) at June 30, 1999, are fully secured by federal deposit insurance.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Notes to the Financial Statements

3. SUMMARY OF GRANTS/CONTRACT FUNDING

Families Helping Families of Northeast Louisiana, Inc., was primarily funded through the following grants and contracts for the year ended June 30, 1999:

<u>Funding Source</u>	<u>Recognized Revenue</u>
Louisiana Developmental Disabilities Council:	
DD999 DHH64868 CFMS530030	\$25,037
DD997 DHH75134 CFMS529807	6,000
DD1034 DHH65674	4,286
DD1048 DHH65774 CFMS539157	999
DD1029 DHH65654 CFMS537630	13,770
Louisiana Department of Education - 98-IB-TO-S-C/O to 99 Department of Health and Hospitals - Office of Public Health- DHH 017063 CFMS532838	11,902
Office for Citizens with Developmental Disabilities - DHH65372 CFMS532213	18,196
Families Helping Families of Greater New Orleans	64,200
	<u>7,243</u>
Total	<u><u>\$151,633</u></u>

In addition, Families Helping Families of Northeast Louisiana, Inc., received \$9,415 in reimbursements from Foster/Adoptive Family Resource Center for building rent, utilities, janitorial and copier usage which were recorded as reduction of expenses.

4. DUE FROM GRANTOR

A summary of amounts due from grantor at June 30, 1999, follows:

Louisiana Developmental Disabilities Council	\$18,967
Louisiana Department of Education	5,379
Department of Health and Hospitals - Office of Public Health	3,829
Office for Citizens with Developmental Disabilities	49,331
Families Helping Families of Greater New Orleans	7,243
Foster/Adoptive Family Resource Center	<u>7,114</u>
Total	<u><u>\$91,863</u></u>

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Notes to the Financial Statements

5. LITIGATION AND CLAIMS

At June 30, 1999, Families Helping Families of Northeast Louisiana, Inc., is not involved in any litigation nor aware of any unasserted claims.

6. RESTATED BEGINNING NET ASSETS

Net assets at June 30, 1998, as reported in the prior year financial statements, have been restated as follows:

Net assets at June 30, 1998, as previously reported	\$45,134
Due from grantor overstated	<u>(1,399)</u>
Net assets at July 1, 1998, restated	<u>\$43,735</u>

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.



Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting

BOARD OF DIRECTORS
FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

I have audited the financial statements of Families Helping Families of Northeast Louisiana, Inc. as of and for the year ended June 30, 1999, and have issued my report thereon dated December 16, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Families Helping Families of Northeast Louisiana, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Families Helping Families of Northeast Louisiana, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana
Independent Auditor's Report on Compliance
And Internal Control Over Financial Reporting, etc.
June 30, 1999

This report is intended for the information of the members of Families Helping Families of Northeast Louisiana, Inc., management of the board, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
December 16, 1999



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Compliance

I have audited the compliance of the Families Helping Families of Northeast Louisiana, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended June 30, 1999. Families Helping Families of Northeast Louisiana, Inc.'s major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the Families Helping Families of Northeast Louisiana, Inc. My responsibility is to express an opinion on the Families Helping Families of Northeast Louisiana, Inc.'s compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Families Helping Families of Northeast Louisiana, Inc.'s compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Families Helping Families of Northeast Louisiana, Inc.'s compliance with those requirements.

In my opinion, Families Helping Families of Northeast Louisiana, Inc., complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended June 30, 1999. The results of my auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS

PRACTICE LIMITED TO
GOVERNMENTAL
ACCOUNTING, AUDITING
AND FINANCIAL REPORTING

116 PROFESSIONAL DRIVE,
WEST MONROE,
LOUISIANA 71291
PHONE 318.325.2121
TOLL FREE LOUISIANA
1.800.541.5020
FAX 318.324.1630

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.,
Homer, Louisiana
Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major
Program and Internal Control Over Compliance, etc.
June 30, 1999

Internal Control Over Compliance

The management of Families Helping Families of Northeast Louisiana, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Families Helping Families of Northeast Louisiana, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the members of Families Helping Families of Northeast Louisiana, Inc., management of the board, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Monroe, Louisiana
December 16, 1999

**FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.,
Monroe, Louisiana**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 1999**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Families Helping Families of Northeast Louisiana, Inc.
2. No reportable conditions relating to the audit of the financial statements is reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting.
3. No instances of noncompliance material to the financial statements of Families Helping Families of Northeast Louisiana, Inc. were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award program is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance.
5. The auditor's report on compliance for the major federal award programs for the Families Helping Families of Northeast Louisiana, Inc. expresses an unqualified opinion.
6. No audit findings relative to the major federal award program for Families Helping Families of Northeast Louisiana, Inc. is reported.
7. The Developmental Disabilities Basic Support and Advocacy Grant was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Families Helping Families of Northeast Louisiana, Inc., was determined to be a low-risk auditee.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 1999

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

None

(Concluded)

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 1999

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE	CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	EXPENDITURES
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Developmental Disabilities Basic Support and Advocacy Grants - Passed through Louisiana State Planning Council on Developmental Disabilities	93.630	307-900037 00075134 65674 65654	\$25,037 6,000 5,285 <u>13,770</u>
Total United States Department of Health and Human Services			<u>50,092</u>
UNITED STATES DEPARTMENT OF EDUCATION:			
Handicapped State Grants - Passed through Louisiana Department of Education	84.027	98-IB-TO-S- c/o to 99	<u>11,902</u>
OTHER FEDERAL FINANCIAL ASSISTANCE			
Passed through Louisiana Department of Health and Hospitals Office of Public Health	N/A	326-900785	<u>9,644</u>
Total Federal Financial Assistance			<u>\$71,638</u>

1. The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

FAMILIES HELPING FAMILIES OF
NORTHEAST LOUISIANA, INC.
Monroe, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1999

97-1 Recommendation: The auditor recommended that we have an annual audit in a timely manner to comply with requirements of the Department of Health and Human Services.

Status: This finding has been cleared.